

# BOWIE, ARNESON, WILES & GIANNONE

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS  
ATTORNEYS AT LAW

ALEXANDER BOWIE\*  
JOAN C. ARNESON  
WENDY H. WILES\*  
PATRICIA B. GIANNONE  
ROBERT E. ANSLOW  
BRIAN W. SMITH  
PAULA A. SCHAEFER  
JEFFREY A. HOSKINSON  
DAVID J. KING  
THEODORA RELLOS  
KAVITA SADANA

4920 CAMPUS DRIVE  
NEWPORT BEACH, CALIFORNIA 92660  
(949) 851-1300

(800) 649-0997  
FAX (949) 851-2014

REF. OUR FILE

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\*A PROFESSIONAL CORPORATION

June 30, 2005

## **CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

Ms. Cammy Dupont, Deputy County Counsel  
County of Los Angeles  
500 West Temple Street, Room 648  
648 Kenneth Hahn Hall of Administration  
Los Angeles, CA 90012-2713

Ms. Violet Varona-Lukens, Officer-Clerk  
Los Angeles County Board of Supervisors  
400 West Temple Street, Room 383  
383 Kenneth Hahn Hall of Administration  
Los Angeles, CA 90012-2713

Re: Request for Resolution Authorizing Taxes for Newhall School District 2004 General  
Obligation Refunding Bonds, Series B

Dear Ms. Dupont and Ms. Varona-Lukens:

Our firm represents the Newhall School District ("District") as Bond Counsel relative to the issuance and delivery of the Newhall School District 2004 General Obligation Refunding Bonds, Series B which were issued in the initial par amount of \$18,405,000 and which were closed as of September 22, 2004 (the "Refunding Bonds"). A transcript of proceedings for the Refunding Bonds has previously been provided to the County of Los Angeles - Treasurer and Tax Collector's Office.

At the request of the Los Angeles County Counsel, we are providing this letter on behalf of the District to request that the Board of Supervisors of the County of Los Angeles adopt a Resolution directing the County Auditor-Controller to maintain the *ad valorem* taxes on the property tax roll within the District sufficient to pay principal and interest (debt service) on the Refunding Bonds commencing in tax year 2005-2006.

We have consulted with County Counsel's office on the form of a Resolution to be adopted by the Los Angeles County Board of Supervisory to accomplish this purpose.

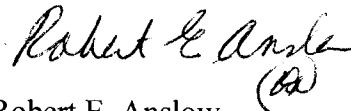
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If you require additional documentation or have any questions or comments with regard to this matter, please do not hesitate to contact the undersigned.

Very truly yours,

BOWIE, ARNESON,  
WILES & GIANNONE

By:   
Robert E. Anslow

REA:dew

cc: Dr. Marc Winger, Superintendent  
Mike Clear, Assistant Superintendent, Business Services

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES AUTHORIZING THE LEVY OF TAXES AND DIRECTING  
THE COUNTY AUDITOR-CONTROLLER TO PLACE TAXES ON THE  
TAX ROLL**

**WHEREAS**, the issuance of \$35,500,000 principal amount of general obligation bonds of the Newhall School District ("District"), County of Los Angeles ("County"), State of California, was authorized at an election held with the District on June 6, 1999 ("Election"), the proceeds of which are to be used for the acquisition, construction and rehabilitation of school facilities; and

**WHEREAS**, the District on May 1, 2000, issued, through the County, its Newhall School District General Obligation Bonds, 1999 Election, Series A ("Series A Bonds") in the aggregate principal amount of \$18,000,000; and

**WHEREAS**, the County has previously levied *ad valorem* taxes to pay when due the debt service on the Series A Bonds; and

**WHEREAS**, the Governing Board of the Newhall School District ("District Board") determined by resolution (Resolution No. 03/04-33) adopted on February 24, 2004 ("District Resolution") to authorize the issuance and sale of its Newhall School District 2004 General Obligation Refunding Bonds, Series B ("Refunding Bonds") to refund the outstanding Series A bonds pursuant to Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code ("Refunding Bond Law"); and

**WHEREAS**, the Refunding Bonds were sold pursuant to a Bond Purchase contract entered into as of February 27, 2004, and delivered to the purchaser thereof on April 6, 2004; and

**WHEREAS**, pursuant to the Refunding Bond Law the Refunding Bonds are secured by *ad valorem* taxes levied by the County, pursuant to the Refunding Bond Law and Education Code Sections 15250 *et seq.*; and

**WHEREAS**, the Board of Supervisors of the County has been formally requested by the District to levy taxes in an amount sufficient to pay the principal of and interest on the Refunding Bonds when due, and to direct the Auditor-Controller of the County to place on its 2004-2005 tax roll, and all subsequent tax rolls, taxes sufficient to fulfill the requirements of the debt service schedule for the Refunding Bonds which will be provided to the Auditor-Controller by the District following the sale of the Refunding Bonds.

**NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS  
FOLLOWS:**

**Section 1.     Levy of Taxes.** That this Board levy taxes in an amount sufficient to pay when due the principal and interest on the Refunding Bonds.

**Section 2.     Preparation of Tax Roll.** That the Auditor-Controller of the County of Los Angeles is hereby directed to place on its 2004-2005 tax roll, and all subsequent tax rolls, taxes sufficient to fulfill the requirements of the debt service schedule for the Refunding Bonds which will be provided to the Auditor-Controller by the District following the sale of the Refunding Bonds.

**Section 3.     Effective Date.** This Resolution shall take effect immediately upon its passage.

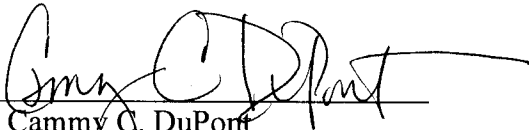
The foregoing resolution was adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2005, by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing district, agencies and authorities for which said Board so acts.

VIOLET VARONA-LUKENS, EXECUTIVE  
OFFICER-CLERK OF THE BOARD OF  
SUPERVISORS OF THE COUNTY OF LOS  
ANGELES

By \_\_\_\_\_

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By   
Cammy C. DuPont  
Principal Deputy County Counsel